



# WISCONSIN ACCOUNTING MANUAL

Department of Administration – State Controller’s Office

<b>Section</b>	<b>02</b>	<b>Chartfield Coding</b>	<b>Effective Date</b>	<b>8/15/2015</b>
<b>Sub-section</b>	<b>06</b>	<b>COA Maintenance Requests</b>	<b>Revision Date</b>	<b>8/10/15</b>

## BACKGROUND

General ledger chartfields are used to record all transactions in the STAR system and provide the basic structure to categorize transactional and budget data. Proper use of available chartfields is integral to maintaining consistent and meaningful information in the STAR system. Therefore, chartfield requests must be consistent with policies established in the Wisconsin Accounting Manual.

## POLICIES

1. Agencies shall ensure chart of accounts (COA) maintenance requests for the General Ledger are consistent with WAM policies prior to submitting a chartfield request.
2. Agencies shall include a clear business justification in all COA maintenance requests.
3. Department, Operating Unit, Program, and Product are agency specific chartfields. Agencies shall establish values and names that maintain meaningful chartfield order within their agency. This is particularly important for the Department chartfield.

## PROCEDURES

Chartfield maintenance requests will be handled via the STAR system. STAR uses roles to control the request, establishment, and modification of chartfield values. STAR workflow is used to manage the process.

Agency staff given a COA requester role may request new chartfield values for centrally controlled chartfields. They will also be able to request revisions for existing accounts. STAR workflow will direct the request to the State COA maintainer in the State Controller’s Office (SCO). The request will be reviewed and, if approved, established in STAR by SCO.

SCO staff will review requests for compliance with established WAM policies and for reasonableness. Additional information and discussion may be requested from the agency to ensure intended goals are met.

As noted, STAR workflow will route COA maintenance requests to SCO for approval. Therefore, agencies should reach internal agreement prior to submitting the request. Agencies are responsible for establishing and implementing internal controls necessary to ensure chartfield integrity within their agency. Agency COA requesters are responsible for complying with procedures internal to their agency.



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## STAR Roles

<b>Role Name</b>	<b>Role Description</b>
Agency COA Maintainer	The Agency COA Maintainer is responsible for the setup of agency-owned COA values and the maintenance of SpeedTypes and SpeedCharts. The Agency COA Maintainer will also be responsible for the setup of agency default values on the COA translation process.
Chartfield Requester	The Chartfield Requester may initiate a request for a new chartfield value to SCO.
State COA Maintainer	The State COA Maintainer is responsible for the setup and maintenance of COA values, trees and maintenance of combination edit definitions and rules. The COA Maintainer will also be responsible for the maintenance of the COA translation tables and rules.
SCO HR COA Approver	SCO HR COA Approver approves HR chart of accounts (department chartfield).
SBO Appropriation Requester	The SBO Appropriation Requester may initiate a request for a new or modified appropriation value to SCO.
SCO Appropriation Approver	The SCO Appropriation Approver is responsible for the setup and maintenance of appropriation values in STAR tables.

## SCO-Controlled and Maintained Chartfield Values

Account, department and fund chartfield values are maintained and controlled by state COA maintainers in the SCO. Department chartfield values are further controlled by state Human Resource COA approvers in DOA. Prior to performing department code maintenance, HR COA approvers in DOA must also review and approve the requests through workflow in STAR.

A STAR job aid provides additional information on the COA request procedures. See “ChartField Submission Request Job Aid” within [STAR Confluence](#)

Agencies should attach supporting documentation to their requests, if necessary. When making requests for multiple additions or changes, agencies should use STAR to request the action and attach a spreadsheet that clearly designates the action(s) being requested.

## Agency-Controlled and Maintained Chartfield Values

Agency-controlled chartfield values are maintained by agency COA maintainers. Agencies are responsible for establishing and implementing internal controls necessary to ensure the integrity of agency controlled chartfield values within their agency. Agency COA maintainers are responsible for complying with procedures internal to their agency.



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**Fund and Business Unit Chartfield Values**

The fund and business unit chartfield values are controlled by state COA maintainers in the SCO. Additions or changes to the fund and business unit chartfields generally occur infrequently. They often occur as a result of the biennial budget act, although separate legislation may also necessitate changes.

Staff in the State Budget Office (SBO) assigned a chartfield requester role shall request new fund and business unit values via STAR providing SCO-FRS with supporting documentation (e.g. informational paper or references to WI Acts) for the proposed additions or changes. After reviewing the request and determining the appropriate presentation of the new or changed values in CAFR, such as those pertaining to GAAP reporting, SCO-FRS will add new chartfield values, or revise existing values.

**Appropriation Chartfield Values**

New appropriation values, or changes to appropriation values, originate with either the SBO or from agencies for a number of reasons. SBO will coordinate with agencies to ensure the appropriations established or changed meet SBO operational and compliance needs.

After determining the appropriation required the State Budget Office (SBO) shall use STAR to request the new appropriation(s) or revisions to existing appropriation values. SCO will review the request and, if approved, update the applicable STAR tables.

If agencies wish to request new appropriation values or to make changes to existing appropriations, they should contact their budget analyst in SBO via email with their request.

*Note:* This section is referring to the maintenance of the values assigned to the appropriation chartfield (i.e. numeric values assigned to agency alpha appropriations). Additions or changes in *spending authority* are discussed in Wisconsin Accounting Manual Section 03-03 Appropriation Increases and Decreases.